

Message Text

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PAGE 01 USUN N 01015 212331Z
ACTION IO-14

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UNCLAS USUN NEW YORK 01015

E.O. 11652: N/A
TAGS: PDIP, UN
SUBJECT: UNITED NATIONS POSITION ON FEDERAL TAX ON MAKERS
MARK WHISKEY

REF: (A) USUN 5706, (B) USUN 913

1. WE HAVE PRESENTED DEPARTMENT'S INFORMAL VIEWS ON
MAKERS MARK WHISKEY CASE TO JOHN SCOTT, ACTING DIRECTOR,
UN GENERAL LEGAL DIVISION.

2. HE HAS INFORMED US THAT UN LEGAL OFFICE BELIEVES
FIRMLY THAT EXEMPTION IN QUESTION CAN AND MUST BE
ACCORDED BOTH UNDER ARTICLE 105 OF UN CHARTER AND SECTION
8 OF CONVENTION ON PRIVILEGES AND IMMUNITIES OF UNITED
NATIONS.

3. SCOTT MAINTAINS THAT AS EARLY AS SEPTEMBER 9, 1959,
SECRETARY GENERAL DAG HAMMARSKJOLD, IN WRITING TO U.S.
PERMANENT REPRESENTATIVE, STATED WITH REGARD TO ALCOHOLIC
BEVERAGES THAT "IT HAS NEVER BEEN DOUBTED THAT OFFICIAL
ENTERTAINMENT BY UNITED NATIONS CONSTITUTES OFFICIAL USE
FOR THIS PURPOSE". SCOTT STATES THAT IT HAS REMAINED
UNDISPUTED THAT LIQUOR SHIPMENTS QUALIFY AS ONE OF
IMPORTANT PURCHASES FOR OFFICIAL USE. HE TAKES POSITION
THAT U.S., AS A PARTY TO CONVENTION, HAS ASSUMED
RESPONSIBILITY OF MAKING "APPROPRIATE ADMINISTRATIVE
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ARRANGEMENTS FOR RETURN OR REMISSION OF TAX". HE
BELIEVES FACT THAT SUCH ARRANGEMENT HAS NOT BEEN SET DOWN
OR CODIFIED UNDER EXISTING U.S. LAW DOES NOT EXCUSE THE
U.S., AS A PARTY TO CONVENTION, FROM MAKING SUCH ARRANGE-
MENTS.

4. ACCORDING TO SCOTT, LIQUOR IN QUESTION WAS NOT OB-

TAINABLE FROM A BONDED WAREHOUSE. CASE, THEREFORE, WOULD NOT BE COVERED BY REFERENCE TO IRC, SECTION 5066. EVEN IF IT WERE, SCOTT STATES, UN WOULD CHALLENGE PREMISE THAT PROVISION OF A PRE-EXISTING MECHANISM WOULD PRECLUDE U.S. FROM RESPONSIBILITY FOR PROVIDING AN "APPROPRIATE ARRANGEMENT".

5. WE APPRECIATE DEPARTMENT'S EFFORTS IN THIS CASE. WE HOPE DEPARTMENT WILL CONDUCT A SPEEDY STUDY OF QUESTION WITH VIEW TOWARD RESOLVING PROBLEM.

6. PLEASE ADVISE. LEONARD

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Message Attributes

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